

**AMENDMENTS TO THE CLAIMS**

The listing of claims below replaces all prior versions of claims in the application.

1. (Currently Amended) A semiconductor substrate comprising:

a front face and a rear face that are both mirror-polished,

wherein said semiconductor substrate

meets an SFQR value  $\leq 70$  (nm) as a flatness of the front face, and

contains boron at a concentration higher than or equal to  $5 \times 10^{16}$  (atoms/cm<sup>3</sup>) and lower than or equal to  $2 \times 10^{17}$  (atoms/cm<sup>3</sup>);

wherein a crystal layer is provided on the front face;

wherein a minimum value of the concentration of boron [B] (atoms/cm<sup>3</sup>) is defined for a required thickness  $t$  ( $\mu\text{m}$ ) of the crystal layer within said range of said concentration of boron, based on a relational equation

$$[B] \geq (2.2 \pm 0.2) \times 10^{16} \exp(0.21t); \text{ and}$$

wherein said semiconductor substrate contains carbon at a concentration of  $1 \times 10^{15}$  (atoms/cm<sup>3</sup>) or higher across the whole area of the depth direction.

2-3. (Canceled)

4. (Previously Presented) The semiconductor substrate according to claim 1, wherein a maximum value of a thickness  $t$  ( $\mu\text{m}$ ) of the crystal layer is defined for a required concentration of boron [B] (atoms/cm<sup>3</sup>), based on a relational equation

$$[B] \geq (2.2 \pm 0.2) \times 10^{16} \exp(0.21t).$$

5. (Previously Presented) The semiconductor substrate according to claim 1, wherein the crystal layer is a silicon crystal layer formed by epitaxial growth.

6. (Previously Presented) The semiconductor substrate according to claim 1, wherein the crystal layer is a silicon-germanium alloy crystal layer.

7. (Previously Presented) The semiconductor substrate according to claim 1, wherein the crystal layer is a layer in a layered structure of a silicon-germanium alloy crystal layer and a silicon crystal layer.

8. (Original) The semiconductor substrate according to claim 7, wherein the silicon crystal layer is formed in an SOI structure in which the silicon crystal layer is separated by a silicon oxide layer.

9. (Previously Presented) The semiconductor substrate according to claim 1,  
wherein said semiconductor substrate is an SOI substrate; and  
wherein the crystal layer is an upper silicon crystal layer separated by a silicon oxide layer.

10. (Original) The semiconductor substrate according to claim 9, wherein the SOI substrate is formed by a SIMOX method.

11. (Original) The semiconductor substrate according to claim 9, wherein the SOI substrate is formed by a bonding method.

12. (Original) The semiconductor substrate according to claim 1, wherein the rear face is in an exposed state, or a natural oxide film having a thickness of 1 (nm) or less is formed on the rear face.

13-38. (Canceled)